

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ROBERT G. & HELGA E. DeWEESE

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article(s) 22 of the
Tax Law for the (Year(s) 1964

AFFIDAVIT OF MAILING
OF NOTICE OF DECISION
BY (CERTIFIED) MAIL

State of New York
County of Albany

Lynn Wilson, being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 6th day of April, 1972, she served the within Notice of Decision (or Determination) by (certified) mail upon ROBERT G. & HELGA E. DeWEESE (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Robert G. & Helga E. DeWeese
240 South Drive
Rochester, New York 14612
and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative of) petitioner herein and that the address set forth on said wrapper is the last known address of the (representative of the) petitioner.

Sworn to before me this

6th day of April, 1972

Rae Zimmerman

Lynn Wilson



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

NORMAN F. GALLMAN, PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

BUILDING 9, ROOM 214A

STATE CAMPUS
ALBANY, N. Y. 12227

AREA CODE 518
457-2655, 6, 7

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

DATED: Albany, New York
April 6, 1972

Robert G. & Helga E. DeWeese
240 South Drive
Rochester, New York 14612

Dear Sir and Madam:

Please take notice of the **DECISION** of
the State Tax Commission enclosed herewith.

Please take further notice that pursuant to section(s)
690 of the Tax Law any proceeding
in court to review an adverse decision must be commenced
within **4 months** after the date of this notice.

Any inquiries concerning the computation of tax due or
refund allowed in accordance with this decision or
concerning any other matter relating hereto may be
addressed to the undersigned. These will be referred
to the proper party for reply.

Very truly yours,

L. Robert Leisner
Hearing Officer

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
ROBERT G. & HELGA E. DeWEESE : DECISION
for a Redetermination of a Deficiency or :
for Refund of Personal Income Tax under :
Article 22 of the Tax Law for the Year :
1964. :

Robert G. & Helga E. DeWeese petitioned for a redetermination of deficiency in personal income tax under Article 22 of the Tax Law for the year 1964.

A formal hearing was held at the offices of the State Tax Commission, Rochester, New York, on July 15, 1971, before L. Robert Leisner, Hearing Officer. The taxpayer, Robert G. DeWeese, appeared personally, and the Income Tax Bureau was represented by Edward H. Best, Esq., (Alexander Weiss, Esq., of Counsel).

ISSUE

Did the taxpayers establish that they had contributed over half the support of two children of Robert G. DeWeese in 1964?

FINDINGS OF FACT

1. Petitioner, Robert G. DeWeese, timely filed New York State income tax returns for the year 1964.
2. A notice of determination of deficiency in income tax for the year 1964, was issued on February 20, 1967, against petitioners under File No. 14628525.
3. The taxpayers petitioned for redetermination of the deficiency.
4. The taxpayer contributed approximately \$1,900.00 for his two children, sending the money to his former wife.
5. The taxpayer failed to show what amount was expended for the total support of these two children.

CONCLUSIONS OF LAW

A. The taxpayer has failed to show any error in the determination of the Income Tax Bureau disallowing the two claimed exemptions for his children.

B. The determination of the deficiency is sustained.

C. Pursuant to the Tax Law, interest shall be added to the total amount due until paid.

DATED: Albany, New York

April 6, 1972

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER